



Pend Oreille County

BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

BOARD ORDER

PROPERTY OWNER: MILLIREN, DONALD & KATHY



PARCEL/ACCOUNT NUMBER: 6098-433706540011

PROPERTY LOCATION: 304 Hughton St. #652 Ione, WA 99139

PETITION NUMBER: BOE 2023-08

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 23, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

BOE VALUE:

Land	\$16,500
Structures/Improvements	<u>\$115,110</u>
ASSESSED VALUE	\$131,610

Land	\$ 16,500
Structures/Improvements	<u>\$ 115,110</u>
BOE VALUE	\$ 131,610

Date of Hearing: August 23, 2023
Recorded via SoniClear. Hearing Began at: 10:52 a.m. and Ended at: 11:21 p.m.

Hearing Location: Board of Commissioners Meeting Room
625 W. 4th Street
Newport, WA 99156

Attendees:
Board of Equalization Members:
Carl Jackson, Chair
Margie Fedderly
Clerk: Alicia Pereyda

Appellant: Donald and Kathy Milliren

Assessor: Not Present

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$ 14,000
Structures/Improvements	<u>\$ 95,000</u>
REQUESTED VALUE	\$ 109,000

BOARD ORDER continued

D. Milliren: The assessment I think was high based on the fact that our house has had little repairs or been remodeled, the inside of the house and the upstairs slopes. I feel that if it was to be appraised, just because of the way the floor, the windows and all that stuff are I don't feel that it's worth the \$45,000 that they added on to it. The Assessor's office has added a shed on our property as a garage and I have had several conversations with the Assessor's office about this over the years. The Assessor's office has also assessed my back concrete slab as a deck when in fact is just a concrete slab. My wife and I have owned this house since 1987 and have no plans on moving or selling.

The rebuttal letter from Assessor's Office states, "the property was valued according to Washington Laws, RCW 84.40.030 Basis of valuation 100% of truce and fair value. This is determined by sales in the area. The sales used were only from the Ione/Chippewa/Jordan Acres area, no other location within the County were used. The valuation of \$131,610 does take into consideration the home being old and not being updated. This was an insinuation as we do not get into homes to verify the conditions. The home is valued accordingly. If we had verification that the home was updated the valuation could easily be 40-60% higher as the sales in the area have proven. After reviewing the comparable sales for this property, for the size of the home, it is evident that the valuation of \$131,610 is considerably undervalued."

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant **has not** made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is sustained at \$131,610 as of January 1, 2024.

This order is submitted into the record of the Pend Oreille County Board of Equalization.

Mailed on: September _____, 2023.

Carl Jackson, Chair
Pend Oreille County Board of Equalization

Alicia Peryeda, Clerk

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, WA 98504-0915, within 30 days of the date of mailing this Order. The Notice of Appeal form is available from either your County Assessor or the State Board of Tax Appeals <http://bta.state.wa.us>.

For tax assistance, visit <http://dor.wa.gov> or call (800) 657-7706. To inquire about the availability of this document in an alternate format or the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

cc: Assessor, Petitioner, BOE file